

ST-14-X Amended Chicago Soft Drink Tax Return

Information and Instructions

General Instructions

Who must file Form ST-14-X?

You must file Form ST-14-X if you filed Form ST-14, Chicago Soft Drink Tax Return, and

- you want to correct your Chicago Soft Drink Tax return, either to pay more tax or to request a refund for tax you overpaid; or
- you are making corrections to nonfinancial information on your return.

Do not file Form ST-14-X for amounts less than \$1.

You must file one Form ST-14-X for each reporting period you want to amend. For example, if you file Form ST-14 monthly, you must file one Form ST-14-X for each month you are amending. You cannot file one ST-14-X to amend several months. Likewise, if you file Form ST-14 on a quarterly or annual basis, you must file one amended return for each quarter or year that you want to amend.

Note: If you received a notice from us that your original return is not processable, we cannot process an amended return until you respond to the notice.

What is the deadline for filing this form?

The dates for filing to obtain a refund for an overpayment of the Chicago Soft Drink Tax change semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a refund for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for credit for the amounts you overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return.

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or you may ask us to send you additional copies.

You may obtain forms by

- visit our Web site at **www.revenue.state.il.us**
- call our 24-hour Forms Order Line at **1 800 356-6302**
- call our "Illinois Tax Fax" fax-on-demand service at **217 785-3400**
- write to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010; or

Where can I get help?

You may get help by

- visiting our Web site at **www.revenue.state.il.us**

- calling our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- calling our TDD-telecommunications device for the deaf at **1 800 544-5304**
- for general questions, writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015

If you have a specific question about an amended return you have filed, call us at 217 782-7897 or write us at

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

To what address do I mail my completed return?

Mail your completed return to:

CHICAGO SOFT DRINK TAX ADMINISTRATION
PO BOX 19034
SPRINGFIELD IL 62794-9034

Step-by-Step Instructions

Which parts of this form must I complete?

Everyone must complete Parts 1, 2, and 5.

You should also complete

- Part 3 if you believe you have overpaid, and
- Part 4 if you are changing financial information.

Part 1: Identify your business

Write your Illinois business tax (IBT) number as it appears on your original Form ST-14. Also, write the liability period for which you are filing the amended return. Next, write the name of your business as it appears on your original return. Finally, write your current mailing address **only** if it is **different** from the address on your original return. Be sure to mark the box that indicates your address is different.

Part 2: Check the reason you are correcting your return

Check the reason (1 through 8) that best explains why you are correcting your original Form ST-14.

If you checked Reason 2a (sales made to another Illinois business for resale), you must also write the business' IBT number on the line provided. If you sold soft drinks to more than one business, write each business' IBT number on a separate sheet and attach it to your return.

If you checked Reason 2c (sales made to an exempt organization), you must also write the organization's tax-exempt "E" number on the line provided. If you made sales to more than one organization, write each organization's tax-exempt number on a separate sheet and attach it to your return.



Note: The organization's tax-exempt number must have been in effect on the day you made the sale.

If you checked Reason 2e (other), please explain the reason for the tax exemption on the lines provided. Attach additional sheets if necessary.

If you checked Reason 6 (the original IBT number was incorrect), you must write the correct IBT number on the line provided.

If you checked Reason 7 (the original liability period was incorrect), you must write the correct liability period on the line provided.

Check Reason 8 only if Reasons 1 through 7 do not apply. Please explain why you are correcting your original return on the lines provided. Attach additional sheets if necessary.

Part 3: If you are claiming an overpayment, you must answer the following questions

- 1 Did you collect the overpaid Chicago Soft Drink Tax from your customer? If you did not, skip Question 2, and go to Part 4.
- 2 If you answered "yes" to Question 1, did you unconditionally refund the overpaid Chicago Soft Drink Tax? If not, we cannot approve your request until you have fully refunded the tax to the customer.

Part 4: Correct your financial information

Complete Part 4 to make corrections to the financial information on your return.

When writing your figures, please use whole dollar amounts by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Column A

Write the figures from your most recent return. These figures may be from your original Form ST-14 or from any corrections you have made since you filed your original Form ST-14.

Column B

Write the corrected figures. If there is no change from Column A, write the figures from Column A.

Note: If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Part 4: Individual Line Instructions

Special instructions for specific lines in Part 4 are below. See your original Form ST-14 instructions for any items that are not explained below.

Lines 1 through 6

Write the amounts in Columns A and B.

Line 5

Complete this line **only if** you originally filed on time. If you filed timely, figure your discount at the rate of 1.75 percent (.0175) of the amount you paid on time.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due is paid on or before the due date of the original return. If you are decreasing the amount of tax due, you will need to refigure the amount of discount you are entitled to based on your new figures.

Line 6

Subtract Line 5 from Line 4 and write that amount on this line.

Line 7

Write the total amount you have paid. This figure includes the amount you paid with your original Form ST-14, any subsequent amended returns, and any assessment payments you have made for this liability period. Be sure to reduce the total paid by any refund of tax you have received for this liability period.

Line 8

Overpayment. If Line 7 **is greater than** Line 6, Column B write the difference on Line 8. The difference is the amount you are overpaid.

Line 9

Underpayment. If Line 7 **is less than** Line 6, Column B, write the difference on Line 9. This amount is your underpayment. Please pay this amount when you file the return. Please write the amount of your underpayment on the line provided on the front of the return.

You owe a late-filing penalty if you do not file a processable return by the due date, a late-payment penalty if you do not pay the tax you owe by the date the tax is due, and a bad-check penalty if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. For returns due on or after January 1, 1994 through December 31, 2000 interest is also calculated on penalty. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, contact us at the address or telephone number under "How do I get forms?" on the front of these instructions.

Part 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.